

(1) Paragraphs (1) and (2) of section 1603(a) of the American Recovery and Reinvestment Tax Act of 2009 are each amended by striking “is placed in service” and inserting “is originally placed in service by such person”.

(2) Paragraph (1) of section 1603(d) of such Act is amended—

(A) by striking “(within the meaning of section 45 of such Code)”, and

(B) by inserting before the period at the end the following: “which would (but for section 48(d)(1) of such Code) be eligible for credit under section 45 of such Code (determined without regard to subsection (a)(2)(B) thereof)”.

(3) Subsection (f) of section 1603 of such Act, as amended by subsection (d), is amended—

(A) by striking the second sentence and inserting the following: “In applying such rules, any increase in tax under chapter 1 of such Code by reason of the property being disposed of (or otherwise ceasing to be specified energy property) shall be imposed on the person to whom the grant was made.”,

(B) by striking “In making grants under” and inserting the following:

“(1) IN GENERAL.—In making grants under”, and

(C) by adding at the end following new paragraph:

“(2) SPECIAL RULES.—

“(A) RECAPTURE OF EXCESSIVE GRANT AMOUNTS.—If the amount of a grant made under this section exceeds the amount allowable as a grant under this section, such excess shall be recaptured under paragraph (1) as if the property to which such grant relates were disposed of immediately after such grant was made.

“(B) GRANT INFORMATION NOT TREATED AS RETURN INFORMATION.—For purposes of section 6103 of the Internal Revenue Code of 1986, in no event shall any of the following be treated as return information:

“(i) The amount of a grant made under subsection (a).

“(ii) The identity of the person to whom the grant was made.

“(iii) A description of the property with respect to which the grant was made.

“(iv) The fact and amount of any recapture.

“(v) The content of any report required by the Secretary of the Treasury to be filed in connection with the grant.”.

(4) Subsection (g) of section 1603 of such Act is amended—

(A) by redesignating paragraphs (1) through (4) as subparagraphs (A) through (D), respectively,

(B) by moving such subparagraphs (as so redesignated) 2 ems to the right,

(C) by striking “paragraph (1), (2), or (3)” in subparagraph (D) (as so redesignated) and inserting “subparagraphs (A), (B), or (C)”,

(D) by striking “The Secretary” and inserting the following:

“(1) IN GENERAL.—Except as provided in paragraph (2), the Secretary”, and

(E) by adding at the end the following new paragraph:

“(2) EXCEPTION WHERE PROPERTY USED IN UNRELATED TRADE OR BUSINESS.—

“(A) IN GENERAL.—Paragraph (1) shall not apply to any person or entity described therein to the extent the grant is with respect to unrelated trade or business property.

“(B) UNRELATED TRADE OR BUSINESS PROPERTY.—For purposes of this paragraph, the term ‘unrelated trade or business property’ means any property with respect to which substantially all of the income derived therefrom by an organization described in section 511(a)(2) of the Internal Revenue Code of 1986 is subject to tax under section 511 of such Code.

“(C) INFORMATION WITH RESPECT TO PARTNERS.—In the case of a partnership or other pass-thru entity, partners or other holders of an equity or profits interest must provide to such partnership or entity such information as the Secretary may require to carry out the purposes of this subsection.”.

(F) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to property originally placed in service after the date of the enactment of this Act.

(2) CLARIFICATION AND TECHNICAL AMENDMENTS.—The amendments made by subsections (d) and (e) shall take effect as if included in section 1603 of the American Recovery and Reinvestment Tax Act of 2009.

#### SEC. 823. QUALIFYING ADVANCED ENERGY PROJECT CREDIT.

(a) IN GENERAL.—Section 48C(d)(1)(B) is amended by striking “\$2,300,000,000” and inserting “\$4,800,000,000”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to allocations for applications submitted after December 31, 2010.

#### SEC. 824. NEW CLEAN RENEWABLE ENERGY BONDS.

(a) IN GENERAL.—Subsection (c) of section 54C is amended by adding at the end the following new paragraph:

“(5) SECOND ADDITIONAL LIMITATION.—Subject to paragraph (4), the national new clean renewable energy bond limitation shall be increased by \$1,600,000,000. Such increase shall be allocated by the Secretary consistent with the rules of paragraphs (2) and (3).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to allocations after December 31, 2010.

#### SEC. 825. ALTERNATIVE MOTOR VEHICLE CREDIT FOR NEW QUALIFIED ALTERNATIVE FUEL VEHICLES.

(a) IN GENERAL.—Paragraph (4) of section 30B(k) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property purchased after December 31, 2010.

#### SEC. 826. EXTENSION OF PROVISIONS RELATED TO ALCOHOL USED AS FUEL.

(a) EXTENSION OF INCOME TAX CREDIT FOR ALCOHOL USED AS FUEL.—

(1) IN GENERAL.—Paragraph (1) of section 40(e) is amended—

(A) by striking “December 31, 2010” in subparagraph (A) and inserting “December 31, 2011”, and

(B) by striking “January 1, 2011” in subparagraph (B) and inserting “January 1, 2012”.

(2) REDUCED AMOUNT FOR ETHANOL BLENDERS.—Subsection (h) of section 40 is amended—

(A) by striking “2010” in paragraph (1) and inserting “2011”, and

(B) by striking the period at the end of the table contained in paragraph (2) and adding the following new item:

“2011 .....	36 cents	26.66 cents.”.
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(3) REDUCED RATE FOR SMALL ETHANOL PRODUCERS.—Section 40(b)(4)(A) is amended by striking “10 cents” and inserting “8 cents”.

(4) EFFECTIVE DATE.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to periods after December 31, 2010.

(B) RATE FOR SMALL ETHANOL PRODUCERS.—The amendment made by paragraph (3) shall apply to the sale or use of alcohol after December 31, 2010.

(b) EXTENSION OF EXCISE TAX CREDIT FOR ALCOHOL USED AS FUEL.—

(1) IN GENERAL.—Paragraph (6) of section 6426(b) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) REDUCED APPLICABLE AMOUNT FOR ETHANOL.—Subparagraph (A) of section 6426(b)(2) is amended—

(A) by striking “and” at the end of clause (i),

(B) in clause (ii)—

(i) by inserting “and before 2011” after “after 2008”, and

(ii) by striking the period and inserting “, and”, and

(C) by adding at the end the following new clause:

“(iii) in the case of calendar years beginning after 2010, 36 cents.”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to periods after December 31, 2010.

(c) EXTENSION OF PAYMENT FOR ALCOHOL FUEL MIXTURE.—

(1) IN GENERAL.—Subparagraph (A) of section 6427(e)(6) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to sales and uses after December 31, 2010.

(d) EXTENSION OF ADDITIONAL DUTIES ON ETHANOL.—

(1) IN GENERAL.—Headings 9901.00.50 and 9901.00.52 of the Harmonized Tariff Schedule of the United States are each amended in the effective period column by striking “1/1/2011” and inserting “1/1/2012”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall take effect on January 1, 2011.

#### SEC. 827. ENERGY EFFICIENT APPLIANCE CREDIT.

(a) DISHWASHERS.—Paragraph (1) of section 45M(b) is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting a comma, and by adding at the end the following new subparagraphs:

“(C) \$25 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for greater than 12 place settings),

“(D) \$50 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 295 kilowatt hours per year and 4.25 gallons per cycle (4.75 gallons per cycle for dishwashers designed for greater than 12 place settings), and

“(E) \$75 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 280 kilowatt hours per year and 4 gallons per cycle (4.5 gallons per cycle for dishwashers designed for greater than 12 place settings).”.

(b) CLOTHES WASHERS.—Paragraph (2) of section 45M(b) is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting a comma, and by adding at the end the following new subparagraphs:

“(E) \$175 in the case of a top-loading clothes washer manufactured in calendar year 2011 which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor, and

“(F) \$225 in the case of a clothes washer manufactured in calendar year 2011—

“(i) which is a top-loading clothes washer and which meets or exceeds a 2.4 modified energy factor and does not exceed a 4.2 water consumption factor, or

“(ii) which is a front-loading clothes washer and which meets or exceeds a 2.8 modified energy factor and does not exceed a 3.5 water consumption factor.”.